

reason of excess of income received from the estimated revenue over the expenditures for such year, the said surplus shall be passed by the Board of County Commissioners to a fund which shall be a part of the revenue for the ensuing fiscal year.

SEC. 8. *And be it further enacted*, That the said Board of County Commissioners may use the said emergency fund for the purpose of meeting any demand on account of any estimate for which there may be no money at the time it is needed for the purpose of the estimate, and when the revenue for the estimate shall have been received it shall be credited to the emergency fund.

SEC. 9. *And be it further enacted*, That the Board of County Commissioners shall during the entire month of May of each year give notice to the people of Cecil County, by advertisement thereof in at least two newspapers of general circulation and published in said County, of the times and place of the sitting of the said Board of Estimates during the following June, and that at such sittings the said Board of Estimates will receive and consider application for improvements and such other matters as may be brought before them in connection with which money may be appropriated.

SEC. 10. *And be it further enacted*, That the said Board of Estimates, after receiving all of the estimates in the manner hereinbefore provided for, together with such estimates as they shall themselves make, before determining the aggregate of estimates they shall carefully consider each estimate, and so fix the amount of the same that it shall be what is reasonable and proper, and that they shall, in making and fixing the estimates, do so with a view to economy and efficiency.

SEC. 11. *And be it further enacted*, That the Board of County Commissioners are hereby authorized and directed to cause the books of the County Treasurer and Clerk to the Board of County Commissioners and "The Treasurer and Clerk to the Board of County Commissioners" and "The Board of Estimates for Cecil County" to be audited by a well-known and approved firm of Certified Public Accountants.

The said Board of County Commissioners shall cause the said auditor's report to be made at the end of each fiscal year, and require to be filed in the office of the County Treasurer said auditor's report for the entire year, showing all accounts,